

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re

Delphi Corporation, et al.,

Debtors.

Chapter 11

Case No. 05-44481 (RDD)
(Jointly Administered)

**VERIFIED STATEMENT OF MASUDA, FUNAI, EIFERT & MITCHELL, LTD.
PURSUANT TO RULE 2019 OF FEDERAL RULES OF BANKRUPTCY PROCEDURE**

Masuda, Funai, Eifert & Mitchell, Ltd. ("Masuda, Funai") submits this verified statement pursuant to the Rule 2019 of the Federal Rules of Bankruptcy Procedure, and states as follows:

1. Masuda, Funai currently represents the following creditors and parties in interest (the "Clients") with respect to the above-captioned jointly administered bankruptcy cases:

Party-In-Interest

Nature of Interest

NDK America, Inc.
701 Crystal Parkway
Belvidere, IL 61008

Trade Creditor

Foster Electric USA, Inc.
Suite G
1000 East State Parkway
Schaumburg, IL 60173

Trade Creditor

Taiho Kogyo Co., Ltd.
c/o Taiho Corporation of America
194 Heritage Dr.
Tiffin, OH 44883

Trade Creditor

Samtech Corporation
Bldg. U, 6700 S. 36Th Street
Mc Allen, TX 78503

Trade Creditor

SL Tennessee, LLC
312 Frank Diggs Drive
Clinton, TN 37716

Trade Creditor

Water Gremlin Company
1610 Whitaker Ave.
White Bear Lake, MN 55110

Trade Creditor

Kokusai, Inc.
8102 Woodland Drive
Indianapolis, IN 46278

Trade Creditor

J.S.T. Corporation
1957 South Lakeside Drive
Waukegan, IL 60085

Trade Creditor

Hosiden America Corporation
120 East State Parkway
Schaumburg, IL 60173

Trade Creditor

American Aikoku Alpha, Inc.
520 Lake Cook Road
Suite 180
Deerfield, IL 60015

Trade Creditor

Nichicon (America) Corporation
927 East State Parkway
Schaumburg, IL 60173

Trade Creditor

2. All of the Clients are suppliers of automotive parts, equipment, and/or services to one or more of the Debtors. Each Client's prepetition claim was incurred within several months prior to the date of the bankruptcy petition, and additionally, some of the Clients have or may have post-petition claims, which specific amounts are not known to Masuda, Funai at this time.

3. Masuda, Funai is representing each of the Clients separately and individually; the Clients have not formed and do not constitute a committee of any kind.

4. Masuda, Funai has no representation agreements with the Clients. Masuda, Funai represents each of the Clients on an ongoing basis in various matters.

5. Masuda, Funai has no claims against or holds any equity interests in the Debtors.

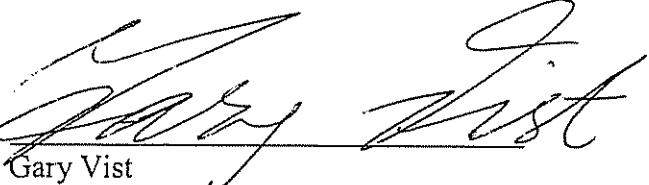
6. Masuda, Funai reserves the right to supplement or amend this Verified Statement as appropriate.

Verification

I hereby certify that, based on inquiry, the foregoing facts and statements are true and correct, to the best of my knowledge, information, and belief.

Dated: December 19, 2005

MASUDA, FUNAI, EIFERT & MITCHELL, LTD.

By: 

Gary Vist

admitted *pro hac vice*

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